IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY SECOND DAY OF DECEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE M.H.S. ANSARI

And

THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 5775 of 1996

Between:

1 P. Venkateswara Rao S/o late Mallaiah, Prop. Standard Tarfelts,
R/o 13-4-684, Karwan, Hyderabad-67.
2 P. Madan Mohan Rao S/o P.V. Rao, Prop. M/s Aqua Proofs,
R/o. 1-2-597/29, Lower Tank Bund, Domalaguda, Hyderabad-29.
3 P. Ved Mohan S/o P. Venkateswara Rao, Prop. M.V. Associates.,
R/o 4-3-488, Bank Street, Kothi, Hyderabad.
4 P. Udaya Mohan S/o P.V. Rao
R/o 13-4-684, Karwan, Hyderabad.

..... PETITIONERS

AND

1 Government of A.P., rep. by its Principal Secretary, Revenue (CT)
Department, Secretariat Building, Hyderabad.
2 The Executive Engineer,
R&B North, Buildings Division, Hyderabad.
3 The Executive Engineer,
R&B South, Buildings Division, Hyderabad.
4 The Executive Engineer,
R&B Central, Buildings Division, Hyderabad.
(RR 2 to 4 dismissed for default as per Court Order dt.6-4-2000)
5 The Executive Engineer,
R&B, Assembly Buildings Division, Hyderabad.
6 The Chief Engineer,
R&B Department JNTU, Masab Tank, Hyderabad.

7 The General Manager,
P&MN, APSAIDC, A.C.Guards, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue a Writ, Order or direction in the nature of Writ of Mandamus declaring the section 5-F, 5-G and 5-H of the Andhra Pradesh General Sales Tax Amendment Act of 1996 and Rule 6(3) (ii) of the A.P. General Sales Tax Rules, as ultra-vires to Articles 14, 19 (1) (g) and 21 of the Constitution of India and direct the Government of Andhra Pradesh to levy and collect sales tax in respect of material used in works contract only at the rates applicable under various schedules in terms of section 5(1) of the A.P. General Sales Tax Act and not under section 5-F of the A.P. General Sales Tax Act and pass such other order or orders as this Hon'ble Court may deem fit and proper in the circumstances of the case.

Counsel for the Petitioners: MR.KOTABHASKARA RAO

Counsel for the Respondents: MR.K.RAJI REDDY (SPL.SC FOR CT)

The Court made the following:

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ORAL ORDER: (per MHSA.J.)

When the matter appeared before us yesterday, the learned counsel for the petitioners was not present.

2. On behalf of the respondents-Department, the learned Special Government Pleader for Taxes submitted that the matter is covered by the Judgment of this Court. Accordingly the matter was directed to be listed this day for orders being a covered matter.

3. The learned Special Government Pleader appearing for respondents-Department submitted that the matter is squarely covered by the Judgment of this Court in GANNON DUNKERLY AND OTHERS vs. STATE OF ANDHRA PRADESH[1], wherein the validity of the Sections impugned in the instant Writ Petition was also the subject matter of the consideration.

4. Accordingly the instant Writ Petition is disposed of in terms of the directions

contained in the said Judgment of the Division Bench, viz., GANNON DUNKERLY case (supra 1). No costs.

(M.H.S.ANSARI, J.)

22nd December, 2004.

(S.ANANDA REDDY, J.)

SSR

..... REGISTRAR

// TRUE COPY //

SECTION OFFICER

To

1 The Principal Secretary, Revenue (CT)
Department, Government of A.P.Secretariat Building, Hyderabad.
2 The Executive Engineer,
R&B North, Buildings Division, Hyderabad.
3 The Executive Engineer,
R&B South, Buildings Division, Hyderabad.

4 The Executive Engineer,
R&B Central, Buildings Division, Hyderabad.
5 The Executive Engineer,
R&B, Assembly Buildings Division, Hyderabad.
6 The Chief Engineer,
R&B Department JNTU, Masab Tank, Hyderabad.
7 The General Manager,
P&MN, APSAIDC, A.C.Guards, Hyderabad.

8 2CCs to Special G.P. for Taxes, High Court of A.P.
(OUT)

9 2CD copies.